

SCHEDULE OF TAXES AND FEES**Domestic Life Insurers**

(For Companies Claiming the Certified
Capital Investment Credit)

Ref: Sections 76.62, 76.635, 76.64, 76.645, 76.65,
76.68, 76.69, 601.31, and 646.51, Wis. Stat.



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

INSTRUCTIONS: Submit check payable to Commissioner of Insurance along with payment form to Drawer #566, Milwaukee, WI 53293, on or before **MARCH 1**. Complete, sign, and return this form with annual statement to the above address by **MARCH 1**.

Insurer Name		NAIC Group	NAIC Number	Employer's ID Number	
Mailing Address			City	State	Zip Code
State of Domicile or Entry WISCONSIN	Tax & Fee Contact Person Name			Telephone Number	

For Year Ending December 31, _____

PART A: SUMMARY OF TAXES AND FEES**Premium Taxes**

- A1. Total Taxes Payable (enter the greater of the Part B Total or the Annual 3.5% License Fee Worksheet)
- A2. Prior Year Overpayment
- A3. Quarterly Tax Payments to Date
- A4. Net Tax Due (Line A1. minus Lines A2. and A3.)

Total	For Office Use Only Do Not Write in This Column

Fees

- A5. Annual Statement Filing Fee
- A6. Certificate of Authority Fee
- A7. Net Taxes and Fees Due (Line A4. plus Line A5. plus Line A6.) If **negative** amount, overpayment will be applied to quarterly installment due April 15

\$100.00	
\$100.00	
Initial As Vouchered: 1. To Allocation Screen _____ 2. To Amount in Letter _____	

I certify that the above is a true and correct exhibit of premiums collected and of authorized deductions pertaining to business transacted in Wisconsin in the past calendar year and is in accordance with requirements of applicable Wisconsin Statutes.

Title of Officer	Name of Officer (Type or Print)
Date	Signature of Officer

SCHEDULE OF TAXES AND FEES

PART B. PREMIUM TAX CALCULATION

Insurer Name	State of Domicile or Entry
	Wisconsin

Dividends left to accumulate at interest cannot be deducted either when placed on deposit or when withdrawn and are not to be included with dividends paid in cash unless the withdrawal is made within one year after the date such dividend became due on the policy. Previously, accumulated dividends applied to purchase paid-up additions must be reported as premium income.

If the gross premiums reported do not agree with Schedule "T", show reconciliation in detail on separate sheet.

PREMIUMS

	Life
B1. Gross premiums received current year including dividends applied in payment of renewal premiums (net of return premiums)	
B2. Dividends applied to purchase paid up additional insurance	
B3. Dividends applied to shorten premium paying period	
B4. Premiums for insurance on employes and agents:	
a. Agent and employe contributions	
b. Insurer contributions	
B5. Premiums waived under disability and other contract provisions	
B6. Previously accumulated dividends used to purchase additional paid up insurance	
B7. Other (explain)	

B8. Total Premiums (Lines B1. through B7.)	

DEDUCTIONS

B9. Dividends paid or credited to policyholders—current year	
a. Reduction of premiums	
b. Insurer contributions	
c. Cash	
d. Applied to purchase paid up additional insurance	
e. Applied to shorten premium paying period	
B10. Premiums waived under disability and other contract provisions	

Insurer Name	State of Domicile or Entry Wisconsin
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TOTALS

B11. Total Deductions (Lines B9. through B10.)	
B12. Net Taxable Premiums (Line B8. minus Line B11.)	
B13. TAX RATE	2%
B14. Tax (Line B12. x Line B13.)	
B15. Personal Property Tax Deduction* Attach a copy of personal property tax bill, plus company allocation if group bill	
B16. Security Fund Assessment Credit** Attach a Schedule of Credits Claimed	
B17. Net Aggregate Taxes Before the Certified Capital Investment Credit (Line B14. minus Lines B15. and B16.)	
B18. Certified Capital Investment Credit	
B19. Net Taxes (Line B17. minus Line B18.) Transfer Amount to Line A1.***	

* Section 76.69, Wis. Stat.—Any domestic insurer may deduct from the license fee imposed on the insurer for any year under s. 76.65 (1) an amount equal to one-half of the general property taxes paid for the previous year on personal property in this state which is used in the operation of its business and not held primarily for investment purposes, but no such deduction may exceed 25% of the license fee.

** Section 646.51 (7) (b), Wis. Stat.—If the premium rates on a class of business are fixed, so that it is not possible for an insurer to recoup its assessments by increasing premium rates on the class of business, the insurer may offset 20% of the amount of the Wisconsin portion of the assessment against its tax liabilities to this state, other than real property taxes, in each of the 5 calendar years following the year in which the assessment was paid.

*** Insurers having less than \$750,000,000 of insurance in force as of December 31 of the preceding calendar year should transfer the lesser of this amount or the Net License Fee from the Annual 3.5% License Fee worksheet.

**ANNUAL 3.5% LICENSE FEE
Domestic Life Insurers**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Sections 76.65 and 76.69, Wis. Stat.

INSTRUCTIONS: This form is to be completed only if insurer has less than \$750,000,000 life insurance in force. If the Net Aggregate Tax from the Schedule of Taxes and Fees is zero, you do not need to complete this form. The 3.5% license fee is based on cash income applicable to life insurance and annuities. Investment income in excess of interest required to maintain policy reserves is the principal element in the tax base. Miscellaneous income is also included. 1) Provide accurate financial data as required, with all reported figures corresponding to those in the annual statement. 2) Attach reconciliation for any entry that does not appear in the annual statement, and number attachment per form line number. 3) Send completed form and attachments, with all other annual statement filings, to above address.

Insurer Name	NAIC Group	NAIC Number
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For Year Ending December 31, _____

I. Schedule 1—Income Items

1. Interest, dividend, and real estate income [Annual Statement, Exhibit 2, Line 9, Column 1]
2. Bond and stock capital gains & losses [Annual Statement, Exhibit 3, Lines 1 through 2.21, Column 4] Enter zero if result is negative
3. Mortgage loan capital gains & losses [Annual Statement, Exhibit 3, Line 3, Column 4] Enter zero if result is negative
4. Real estate capital gains & losses [Annual Statement, Exhibit 3, Line 4, Column 4] Enter zero if result is negative
5. Miscellaneous income [Annual Statement, Page 4, excluding reinsurance or other policy income]
6. Total Income [Sum of Lines 1 through 5]

II. Schedule 2—Interest on Accident & Health Reserves

7. A&H reserves—December 31, prior year [Annual Statement, Page 3, Line 2, Column 2]
8. A&H claims—December 31, prior year [Annual Statement, Page 3, Line 4.2, Column 2]
9. A&H reserves—December 31, current year [Annual Statement, Page 3, Line 2, Column 1]
10. A&H claims—December 31, current year [Annual Statement, Page 3, Line 4.2, Column 1]
11. Total [Sum of Lines 7 through 10]
12. Average reserve [50% of Line 11]

Insurer Name

II. Schedule 2—Interest on Accident & Health Reserves (continued)

13. Interest Rate*	%
14. Interest on A&H reserves [Line 12 x Line 13]. Carry total to Section III., Line 17b	

III. Deductions

15. Interest on U.S. Government Bonds	
a. Interest on U.S. Government Bonds owned [Annual Statement, Schedule D, Part 1, Column 15 plus Schedule DA, Part 1, Column 14]	
b. Interest on U.S. Government Bonds sold [Annual Statement, Schedule D, Part 4, Column 15 and Part 5, Column 16]	
c. Interest on short-term U.S. Government Bonds sold, redeemed, or otherwise disposed of during the current year plus interest on short-term U.S. Government Bonds acquired during the current year and fully disposed of during the current year	
16. Increase in book value of U.S. Government Bonds	
a. Increase in book value of Treasury bills owned [Annual Statement, Schedule D, Part 1, Columns 16 and 17]	
b. Increase in book value of U.S. Government Bonds sold [Annual Statement, Schedule D, Part 4, Columns 10 and 11 and Part 5, Columns 11 and 12]	
c. Interest on short-term Treasury bills sold, redeemed, or otherwise disposed of during the current year plus interest on short-term Treasury bills acquired during the current year and fully disposed of during the current year	
17. Interest on reserves	
a. Tabular interest on reserves [Annual Statement, Page 7, Line 4, Column 1, not including interest on premium deposit funds]	
b. Interest on A&H reserves [Line 14, Schedule II]	
18. Gross Interest Deduction Subtotal [Sum of Lines 15a. through 17b.]	
19. Interest purchased on U.S. Government Bonds	
a. Interest on U.S. Government Bonds acquired [Annual Statement, Schedule D, Part 3, Column 8]	
b. Interest purchased on short-term U.S. Government Bonds Owned [Annual Statement, Schedule DA, Part 1, Column 15]	
c. Interest purchased on short-term U.S. Government Bonds acquired during the current year and fully disposed of during the current year	
d. Subtotal [Sum of Lines 19a., 19b., and 19c.]	
20. Net Interest Deduction [Line 18 less Line 19d.]	

* Interest Rate is the ratio of Net Investment Income to Mean Assets calculated as:

$$\frac{2I}{A+B-I}$$
where A and B are the sums of Annual Statement lines 11 and 18, Page 2 minus line 22, page 3 at the beginning and end of the year, respectively, and I is the net investment income. In calculating this ratio, add back to net investment income the amount of Separate Account investment expenses, taxes, and fees from Exhibit 2, footnote (g).

Insurer Name

IV. Calculation of License Fees

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|---|--|
| 21. Net income [Line 6 less Line 20] | |
| 22. Percentage of Line 21 applicable to life insurance and annuities: | |
| a. Annual Statement, Page 6, sum of Columns 2, 3, 4, 5, 6, 7, and 8, Line 3 | |
| b. Annual Statement Page 6, Column 1, Line 3 | |
| c. Line 22a. divided by Line 22b. | |
| 23. Net taxable income [Line 21 x Line 22c.] | |
| 24. License fee [Line 23 x 3.5%] | |
| 25. Personal property tax deduction.* Attach copy of personal property tax bill, plus
company allocation if group bill | |
| 26. Security fund assessment credit.** Attach a schedule of credits claimed | |
| 27. Certified capital investment credit (s. Ins 76.635, Wis. Adm. Code) | |
| 28. Net license fee [Line 24 less Lines 25, 26 and 27] (minimum of zero). Transfer lesser of
this amount or amount on Line B19 of Schedule of Taxes and Fees to line A1 of
Schedule of Taxes and Fees | |

* Section 76.69, Wis. Stat.—Any domestic insurer may deduct from the license fee imposed on the insurer for any year under s. 76.65 (1) an amount equal to one-half of the general property taxes paid for the previous year on personal property in this state which is used in the operation of its business and not held primarily for investment purposes, but no such deduction may exceed 25% of the license fee.

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